



# Punjab Government Gazette

## ORDINARY

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**PART-III**

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION BRANCH-II)

**NOTIFICATION**

The 6th February, 2023

**No. S.O. 16/PGSTR/2017/R.48/2023.**-In exercise of the powers conferred by sub-rule (4) of rule 48 of the Punjab Goods and Services Tax Rules, 2017, (hereafter in this notification referred to as the said Rules) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 19/PGSTR/2017/R.48/2021, dated the 28th January, 2021, namely:—

**AMENDMENT**

In the said notification, in the first paragraph, with effect from the 1st day of October, 2022, for the words “twenty crore rupees”, the words “ten crore rupees” shall be substituted.

**VIKAS PRATAP,**

Financial Commissioner (Taxation)

to Government of Punjab,

Department of Excise and Taxation.

**PART-III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION BRANCH-II)**

**NOTIFICATION**

The 6th February, 2023

**No. S.O. 17/P.A.5/2017/S.168A/2023.**-In partial modification of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 41/P.A.5/2017/S.168A/2017, dated the 22nd March, 2021, and Notification No. S.O. 77/P.A.5/2017/S.168A/2021 dated the 7th July, 2021, and in exercise of the powers conferred by section 168A of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this notification referred to as the said Act) and all other powers enabling him in this behalf, the Governor, on the recommendations of the Council, is pleased to notify that where a registration has been cancelled under clause (b) or (c) of sub-section (2) of section 29 of the said Act and the time limit for making an application of revocation of cancellation of registration under sub-section (1) of section 30 of the said Act falls during the period from the 1st day of March, 2020 to 31st day of August, 2021, the time limit for making such application shall be extended up to the 30th day of September, 2021.

2. This notification shall be deemed to have come into force on and with effect from the 29th day of August, 2021.

**VIKAS PRATAP,**

Financial Commissioner (Taxation)

to Government of Punjab,

Department of Excise and Taxation.

**PART-III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION BRANCH-II)**

**NOTIFICATION**

The 6th February, 2023

**No. S.O. 18/P.A.5/2017/Ss.50 and 148/2023.**-In exercise of the powers conferred by sub-section (1) of section 50 read with section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify the rate of interest per annum to be 'Nil', for the class of registered persons mentioned in column (2) of the Table given below, who were required to furnish the statement in FORM GSTR-8, but failed to furnish the said statement for the months mentioned in the corresponding entry in column (3) of the said Table by the due date, for the period mentioned in the corresponding entry in column (4) of the said Table, namely:-

**TABLE**

| <b>Serial Number</b> | <b>Class of registered persons</b>   | <b>Months</b>  | <b>Period for which interest is to be Nil</b>   |
|----------------------|--|----------------|---|
| (1)                  | (2)  | (3)            | (4)   |
| 1.                   | Electronic commerce operators having the Following Goods and Services Tax Identification Numbers who could not file the statement under sub-section (4) of section 52 of the said Act, for the month of December, 2020, by the due-date, due to technical glitch on the portal but had deposited the tax collected under sub-section (1) of section 52 for the said month in the electronic cash ledger, namely :-<br>1. 03AAECC3074B1CN<br>2. 03AACCF0683K1C2<br>3. 03AAICA3918J1C3 | December, 2020 | From the date of depositing the tax collected under sub-section (1) of section 52 of the said Act in the electronic cash ledger till the date of filing of statement under sub-section (4) of section 52. |

2. This notification shall be deemed to have come into force on and with effect from 07th day of June, 2022.

**VIKAS PRATAP,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART-III**

**GOVERNMENT OF PUNJAB**

**OFFICE OF THE COMMISSIONER OF STATE TAX**

**NOTIFICATION**

The 6th February, 2023

**No. S.O. 19/P.A.5/2017/S.44/2023.**-In exercise of the powers conferred by the first proviso to section 44 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2021-22 is up to two crore rupees, from filing annual return for the said financial year.

2. This notification shall be deemed to have come into force on and with effect from 05th day of July, 2022.

**KAMAL KISHOR YADAV,**  
Commissioner of State Tax.

**PART-III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION BRANCH-II)**

**NOTIFICATION**

The 6th February, 2023

**No. S.O. 20/P.A.5/2017/S.168A/2023.**-In partial modification of the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.41/P.A.5/2017/S.168A/2017, dated the 22nd March, 2021 and Notification No. S.O. 77/P.A.5/2017/S.168A/2021, dated the 7th July, 2021 and in exercise of the powers conferred by section 168A of the Punjab Goods and Services Tax Act, 2017(Punjab Act No.5 of 2017) (hereinafter in this notification referred to as the said Act), and all other powers enabling him in this behalf, the Governor on the recommendations of the Council, is pleased to-

(i) extend the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;

(ii) exclude the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;

(iii) exclude the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

2. This notification shall be deemed to have come into force on and with effect from the 1st day of March, 2020.

**VIKAS PRATAP,**

Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.



**PART-III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION BRANCH-II)**

**NOTIFICATION**

The 6th February, 2023

**No. S.O. 21/P.A.5/2017/S.23/2023.**-In exercise of the powers conferred by sub-section (2) of section 23 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this notification referred to as the said Act) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.33/P.A.5/2017/S.23/2019, dated the 8th April, 2019, namely :-

**AMENDMENT**

In the said notification, in the Table, against serial number 4, for the entry in column (3), the entry "Fly ash bricks; Fly ash aggregates; Fly ash blocks" shall be substituted.

2. This notification shall be deemed to have come into force on and with effect from the 18th July, 2022.

**VIKAS PRATAP,**

Financial Commissioner (Taxation)

to Government of Punjab,

Department of Excise and Taxation.

**PART-III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION BRANCH-II)**

**NOTIFICATION**

The 6th February, 2023

**No. S.O.22/P.A.5/2017/S.10/2023.**-In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.39/P.A.5/2017/S.10/2019, dated the 8th April, 2019, namely:—

**AMENDMENT**

In the said notification, in the TABLE, against serial number 4, for the entry in column (3), the entry “Fly ash bricks; Fly ash aggregates; Fly ash blocks” shall be substituted.

2. This notification shall be deemed to have come into force on and with effect from the 18th July, 2022.

**VIKAS PRATAP,**

Financial Commissioner (Taxation)

to Government of Punjab,

Department of Excise and Taxation.

**PART-III**

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION BRANCH-II)

**NOTIFICATION**

The 6th February, 2023

**No. S.O.23/P.A.5/2017/S.148/2023.**-In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this notification referred to as the said Act), and all other powers enabling him in this behalf, the Governor of Punjab, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council is pleased to rescind the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.74/P.A.5/2017/S.148/2018, dated the 21st May, 2018, with effect from the 1st day of October, 2022 published in the Gazette of Government of Punjab, Extraordinary, dated the 21st May, 2018 except as respects things done or omitted to be done before such rescission.

2. This notification shall be deemed to have come into force on and with effect from 28th day of September, 2022.

**VIKAS PRATAP,**

Financial Commissioner (Taxation)

to Government of Punjab,

Department of Excise and Taxation.